

ABSTRACT

This study aims to analyze the performance of employees through the Balanced Scorecard approach consisting of four perspectives: financial perspective, customer perspective, internal business processes and learning and descriptive growth perspective. The method used for this study is literature search on a budget document, Laporan Akuntabilitas Kinerja Pemerintah (LAKIP in short, or 'Government Performance Accountability Report' in English) of Regional Secretariat office Depok 2012-2013. The budget document was prepared in April 2014 for the financial perspective, while the other three perspectives were made through a questionnaire. Customer Perspective questionnaires were completed by 30 respondents from the work partners of Regional Secretariat Office of Depok City. While the questionnaires for internal business process perspective and learning and growth perspective were filled out by 129 respondents from the employee of Regional Secretariat Office of Depok City. These questionnaires were prepared within the period of March-September 2014. Likert scale was used for variable measurement where a score of 1 is the lowest value and the highest value is a score of 5. Hypothesis testing is done by assessing the results of the answers on the understanding of work partners and employees, by understanding the value of percentage.

The results showed that the performance of the financial perspective is very good, while the results for the performance of employees through customer perspective shows that employees produce services in accordance with their duties and functions is very good with the results of the research as much as 85.65% of respondents agreed. While the internal business process perspective shows employee produces services in accordance with the Standard Operating Procedure (SOP) is very good with the results as much as 89.14% of respondents agreed. And learning and growth perspective shows that employees produce services in accordance with the vision and mission of the organization is very good with the results as much as 91.59% of respondents agreed. These perspectives generate Balanced Scorecard framework that can provide inputs for the development of Human Resources (HR) at the office of the Regional Secretariat Depok.

Keywords: employee performance, perspective, balanced scorecard

ABSTRAK

Penelitian ini bertujuan untuk menganalisis kinerja pegawai melalui pendekatan Balanced Scorecard yang terdiri dari 4 perspektif yaitu perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal serta perspektif pertumbuhan dan pembelajaran secara deskriptif. Metode penelitian yang digunakan adalah melalui penelusuran literatur pada dokumen anggaran yaitu Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP)kantor Sekretariat Daerah Kota Depok tahun 2012-2013. Dokumen anggaran ini disiapkan pada bulan April 2014 untuk perspektif keuangan, sedangkan 3 perspektif lainnya dibuat melalui kuesioner. Kuesioner perspektif pelanggan diisi oleh 30 responden dari mitra kerja kantor Sekretariat Daerah Kota Depok. Sementara kuesioner untuk perspektif proses Bisnis Internal serta kuesioner Perspektif Pertumbuhan dan pembelajaran diisi oleh 129 responden dari pegawai kantor Sekretariat Daerah Kota Depok yang disiapkan dalam rentang waktu bulan maret-september 2014. Pengukuran variabel menggunakan skala likert dimana nilai terendah adalah skor 1 dan nilai tertinggi adalah skor 5. Pengujian hipotesis dilakukan dengan menilai hasil jawaban atas pemahaman mitra kerja dan pegawai berdasarkan pemahaman nilai %.

Hasil penelitian menunjukkan bahwa kinerja perspektif keuangan yaitu sangat baik, sedangkan hasil untuk kinerja pegawai melalui perspektif pelanggan menunjukkan bahwa pegawai menghasilkan layanan jasa sesuai dengan tugas pokok dan fungsi dengan sangat baik dengan hasil penelitian sebanyak 85,65% responden setuju. Sementara perspektif proses bisnis internal menunjukkan pegawai menghasilkan layanan jasa sesuai dengan Standar Operasional Prosedur (SOP) yaitu sangat baik dengan hasil penelitian sebanyak 89,14% responden setuju. Dan perspektif pertumbuhan dan pembelajaran menunjukkan bahwa pegawai menghasilkan layanan jasa sesuai dengan visi dan misi organisasi yaitu sangat baik dengan hasil penelitian sebanyak 91,59% responden setuju. Perspektif-perspektif ini menghasilkan kerangka kerja Balanced Scorecard yang dapat memberikan masukan-masukan bagi pengembangan Sumber Daya Manusia (SDM) pada kantor Sekertariat Daerah Kota Depok.

Kata-kata kunci : kinerja pegawai, perspektif, balanced scorecard